

(for use with MRB or MCC Financing Tools)

County or Metropolitan Area		Census Tract Numbers							
Apache County	9401.00	9426.00	9427.00	9441.00	9442.00	9443.00			
Cochise County	0006.00	0009.00							
Coconino County	0008.00	0010.00	9411.00	9445.00					
Gila County	9402.00	9404.00							
Graham County	9405.00								
LaPaz County	0201.00	0205.00							
Mohave County	9404.00	9517.00	9518.00						
Navajo County	9403.00	9410.00	9424.00	9444.00	9445.00	9447.00	9448.00		
Pinal County	9411.00	9412.00							
Santa Cruz County	9964.02								
Yuma County	0003.01	0003.02	0004.01	0004.02	0007.00	0013.00	0114.01	0116.00	

The list of qualified census tracts set forth above is based on Internal Revenue Service Revenue Procedure 2003-49, is based on the 2000 census, and is effective as of July 21, 2003. (This list corrects and supersedes the list published in Revenue Procedure 2003-15.)

The list of qualified census tracts is developed by HUD for publication by the Internal Revenue Service. HUD's determination is based upon decennial census data received by HUD from the Bureau of the Census.

Targeted area residences are defined in Internal Revenue Code section 143(j)(1)(A) to include residences in a "qualified census tract." A "qualified census tract," according to section 143(j)(2)(A), is a census tract in which 70 percent or more of the families have income that is 80 percent or less of the statewide median family income. Section 143(j)(2)(B) of the Code provides that the determination that a census tract is a "qualified census tract" must be based on the most recent decennial census for which data are available.

The qualified areas or census tracts used for HUD programs may not be exactly the same as the qualified census tracts approved by IRS for the bond program.